High-Cost Localities for High-Low Substantiation Method

Key city	County and other defined location
Arizona	
Phoenix/Scottsdale	Maricopa
(Jan. 1-March 31)	
California	
Napa	Napa
San Diego	San Diego
San Francisco	San Francisco
Santa Barbara	Santa Barbara
Santa Monica	City limits of Santa Monica
Colorado	
Aspen	
(Dec. 1-March 31)	Pitkin
Crested Butte/Gunnison	
(Dec. 1-April 30)	Gunnison County
Silverthorne/Breckenridge	Summit
Dec. 1-March 31	
Steamboat Springs	Routt
Dec. 1-March 31	
Telluride	San Miquel
(Oct. 1-April 30)	
Vail	

(Dec. 1-March 31)   Eagle

District of Columbia

Washington, D.C.   Washington, D.C. (also the cities of
                                           Alexandria, Fairfax, and Falls Church, and the
                                           counties of Arlington, Fairfax, and Loudoun, in
                                           Virginia; and the counties of Montgomery and
                                           Prince George's in Maryland)

Florida

Key West   Monroe

Miami   Miami-Dade

(Jan. 1-April 30)

Naples   Collier

(Feb. 1-March 31)

Palm Beach   Palm Beach (also the cities of Boca Raton,

(Feb. 1-March 31)   Delray Beach, Jupiter, Palm Beach Gardens,
                                           Palm Beach Shores, Singer Island and West
                                           Palm Beach)

Illinois

Chicago   Cook and Lake

(Oct. 1-June 30)

Sept. 1-Sept. 30)

Louisiana

New Orleans   Orleans, St. Bernard, Jefferson, and
                                           Plaquemine Parishes

(Oct. 1-May 31)

Maine

Bar Harbor   Hancock

(July 1-Aug. 31)

Maryland

(For the counties of Montgomery and Prince George's, see District of Columbia)

Baltimore

Baltimore County and Baltimore City

Cambridge/St. Michaels

Dorcester and Talbot

(June 1-Aug. 31)

Ocean City

Worcester

(June 1-Sept. 30)

Massachusetts

Boston/Cambridge

Suffolk/City of Cambridge

Martha's Vineyard

Dukes

(July 1-Aug. 31)

Nantucket

Nantucket

(June 1-Aug. 31)

New Hampshire

Conway

Caroll

(July 1-Aug. 31)

New Jersey

Cape May/Ocean City

Cape May

(July 1-Aug. 31)

New York

Floral Park/Garden City/Glen Cove/Great Neck/Rosyln	Nassau
Lake Placid	Essex
(July 1-Aug. 31)	
Manhattan	Boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island
Riverhead, Ronkonkoma, Melville, Smithtown, Huntington Station, Amagansett, East Hampton, Montauk, Southhampton, Islandia, Commack, Medford, Stony Brook, Hauppauge, Centereach	Suffolk
Saratoga Springs/Schenectady	Saratoga and Schnectady
(July 1-August 31)	
Tarrytown/White Plains/New Rochelle/Yonkers	Westchester

Pennsylvania

Philadelphia	Philadelphia

Rhode Island

Jamestown/Middletown/Newport	Newport
(May 1-Oct. 31)	
Providence	Providence

Utah

Park City	Summit
(Dec. 1-March 31)	

Virginia

For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudon, see District of Columbia

Washington

Seattle   King